

over all liens of said attachments. And in the event of the sale of the real or personal property of the tax debtor by any sheriff, constable, trustee, receiver or other ministerial officer, under judicial process or otherwise, all such taxes, after the payment of the expenses incident to the sale, shall have priority over all other indebtedness of the tax debtor, except such indebtedness as may be secured by a *bona fide* and existing lien upon any of the real or personal property so sold.

Gasoline tax is substitute for previously existing method of taxing motor vehicles save as to such items as were excepted from its operation—see notes to sec. 157. Hiring cars included. *Baughman v. Herwig*, 145 Md. 186 (decided prior to act, 1927, ch. 520).

1937, ch. 481.

**259.** In order to carry out the purposes contemplated by the laws licensing motor vehicles and imposing gasoline taxes, and to prevent future diversions of motor vehicle and gasoline tax revenues, the Governor of the State shall hereafter include in the Budget Bill submitted to the General Assembly all receipts from motor vehicle licenses and gasoline taxes and from fines and penalties collected for the violation of said laws, for the purpose of enforcing the Motor Vehicle and Gasoline Tax Laws and for the construction, reconstruction and maintenance of roads, highways, streets and bridges; provided, however, that the payment of interest on and the redemption of bonds issued for the construction of roads, highways, streets and bridges shall be construed to be within the purposes contemplated by this section and by the Acts licensing motor vehicles and imposing gasoline taxes, and no part of said receipts shall be included in the said Budget Bill for any other purposes whatsoever.

An. Code, 1924, sec. 224. 1922, ch. 522, sec. 14.

**260.** The Governor of the State is hereby authorized and empowered to confer and advise with the proper officers of the District of Columbia, and enter into reciprocal agreement effective on and after January 1, 1924, under which the registration of motor vehicles owned by the residents of this State will be recognized by the District of Columbia, and he is further authorized and empowered from time to time after January 1, 1924, to grant to residents of the District of Columbia the privilege of using the roads of this State in return for the similar privilege granted residents of this State by the District of Columbia.

See sec. 192.

An. Code, 1924, sec. 225. 1922, ch. 522, sec. 15.

**261.** If any section, sub-division, sentence or clause in this sub-title shall, for any reason, be held unconstitutional or void, such decision shall not affect the validity or meaning of any other portion of this sub-title.

### **Detective Agencies and Agents.**

An. Code, 1924, sec. 226. 1912, sec. 164. 1916, ch. 704, sec. 164.

**262.** Every person, firm or corporation, resident or non-resident, maintaining a private detective agency in this State shall, before acting as such, take out a license therefor and pay to the Clerk of the Circuit Court in the County in which such person, firm or corporation may be located, or to the Clerk of the Court of Common Pleas of Baltimore City, if located